

# IRS News Release

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## **New Online Option Coming for Payment of U.S. Residency Certification Fee**

IR-2007-48, March 1, 2007

WASHINGTON — Persons who pay user fees associated with Form 8802, Application for United States Residency Certification, will be able to pay them electronically through the IRS Web site beginning April 2, 2007.

The new online payment option can be accessed on the “Electronic Payment of User Fees” page on IRS.gov. Applicants should select Form 8802 from the list of available user fees. The Web site will provide information about the user fee and the fee schedule. When the transaction is completed, the applicant will receive a confirmation number and must include that number on page one of Form 8802 prior to mailing.

This new payment option, intended to help those applying for U.S. residency certification, was announced in Revenue Procedure 2007-22.

Form 8802 is used to request proof of a taxpayer’s U.S. residency status for federal tax purposes to claim benefits under an income tax treaty or an exemption from a value added tax (VAT) imposed by a foreign country. The IRS provides residency certification to the applicant on Form 6166.

A single Form 8802 can be used to request multiple Forms 6166. The initial user fee of \$35 covers a single Form 8802 requesting up to 20 Forms 6166 for a single Taxpayer Identification Number (TIN), regardless of the country for which certification is requested or the tax period to which the certification applies. An additional \$5 covers up to 20 additional Forms 6166 on the same Form 8802. Applicants are advised to include all Forms 6166 requests on a single Form 8802 to avoid a new \$35 user fee charge for processing a second Form 8802 application.

Additional information regarding U.S. residency certification and the online electronic payment option are listed below.

### **Related Items:**

- Electronic Payment of User Fees:  
<http://www.irs.gov/efile/article/0,,id=165813,00.html>
- IRS Form 8802 - <http://www.irs.gov/pub/irs-pdf/f8802.pdf>

- Form 8802 Instructions: <http://www.irs.gov/pub/irs-pdf/i8802.pdf>
- Frequently Asked Questions:  
<http://www.irs.gov/individuals/article/0,,id=167996,00.html>
- Revenue Procedure 2007-22: [http://www.irs.gov/pub/irs-drop/rp-07-22\\_.pdf](http://www.irs.gov/pub/irs-drop/rp-07-22_.pdf)
- IRS Announces User Fee for U.S. Residency Certification:  
<http://www.irs.gov/newsroom/article/0,,id=161559,00.html>
- Revenue Procedure 2006-35: <http://www.irs.gov/pub/irs-drop/rp-06-35.pdf>
- Notice 2006-90: <http://www.irs.gov/pub/irs-drop/n-06-90.pdf>